

State of California

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Legislative Change No. 98-09

Bill Number: SB 1383 Author: Leslie Chapter Number: 98-623

Laws Affecting Franchise Tax Board: Section 19542.1 of the Revenue and Taxation Code

Date Filed with the Secretary of the State: 09/21/98

SUBJECT: FTB Tax Return Information/Unauthorized Disclosure Or
Inspection/Misdemeanor

Senate Bill 1383 (Leslie), as enacted on September 21, 1998, made the following changes to California law:

Section 19542.1 of the Revenue and Taxation Code is added.

This act amends the Administration of Franchise and Income Tax section regarding unwarranted disclosure or use of tax information to include willful unauthorized inspection or unwarranted disclosure or use as an act punishable as a misdemeanor. The Franchise Tax Board (FTB) is required to notify the taxpayer of any known act described above, but only if certain criminal charges have been filed.

This act applies to any current or former officer or employee of the FTB. This act defines "inspection" to mean any examination of confidential information.

This act is effective January 1, 1999, and applies to any action after that date.

This act will not require any reports by the department to the Legislature.

Bureau Director

Johnnie Lou Rosas

Date

9/30/98